

Back to Work Act will benefit small businesses that hire workers who have been unemployed for more than 60 days

Washington, DC - Congressman Bruce Braley (D-Iowa) introduced legislation today that will spur small business job creation by creating a payroll tax cut for small business owners who hire previously unemployed workers. The *Back to Work Act* will exempt small businesses from paying the employer's share of the social security tax for the rest of 2010 if they hire workers who have been unemployed for more than 60 days prior to employment. The *Back to Work Act* is similar to bipartisan legislation proposed by Senators Charles Schumer (D-NY) and Orrin Hatch (R-Utah).

"It goes without saying that America's small businesses are the backbone of our economy," Braley said. "As we continue to develop policies to strengthen our economy and put America's middle class families back to work, small business development will be one of the keys to our success. This payroll tax cut is win-win, giving small business owners the help they need to create good-paying jobs for unemployed workers."

The Back to Work Act provides small business owners with greater incentives to hire workers for long-term positions, providing additional tax incentives for businesses that retain employees for 52 consecutive weeks. The payroll tax cut provides greater incentive for employers to move quickly to hire new workers because the credit expires at the end of the year. The sooner employees are hired, the more time small business owners have to benefit from the credit.

[Read the full text of the act here.](#)